App F IX 4

*Previous References* 1943 Internal

File No 98-43
Serial Nos 6, 29, 47

*Later References* (This includes W98-44 -20)

# GENERAL AND REVENUE SECRETARIAT

*Serial Nos* 3

**Part B for** Dec'th

**SUBJECT**

Writing off the cost of plague stricken materials for purchase prior to 1930 by the Furniture Mfg

To Dc - Furniture - Comptroller

£5705 6 old to 511·12 4

Same Entry

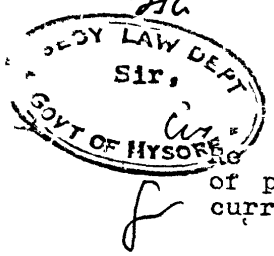
-2½-
-29/1

ME 98-43-8

No A6 C 756/43-44 Office of the Deputy Commissioner,
Tumkur District,
Enel- 1 file Dated, Tumkur the 23rd Septr. 1943.

To

C Narayanaswamy Naidu, Esq B A , B L.,
Secretary to Government of Mysore,
Law Department, Bangalore




Sir,

Re writing off a sum of Rs 477-12-8, being the cost of plague shed materials purchased prior to 1930 incurred by the Tumkur Town Municipality
=======

In forwarding herewith, in original, the connected records received from the President, Tumkur Town Municipal Council, on the above subject, I have the honour to state as follows -

The President states that during the outbreak of plague prior to 1930, shed materials, such as, bamboos etc , were purchased from the Forest Department and distributed amongst the poor, to facilitate the speedy evacuation of the town As these were given away, free, no action was taken to adjust the same. The auditors have, during the audit of accounts of this town Municipality, observed that a sum of Rs 477-12-8 is shown outstanding against stock for several years and repeated instructions are being given during each audit, that the connected accounts may be produced and the amount adjusted The audit objection in question, was placed before the Municipal council, at their meeting, held on 14/5/41, and it was resolved that the recommendations of the Managing Committee, to write off, this amount, as the shed materials were given to poor people free and also in view of the fact that it was not possible to render correct accounts now, and adjust the same, at this distance of time, might be approved. Further, it is also stated now by the auditors during the current audit of accounts, that no verification of accounts could be effected in the absence of relevent records relating to the distribution of the same among the poor

In view the circumstances stated, I request that sanction of

of Government may be kindly obtained to the resolution of the Council, to write off the said amount as it is stated to have been given to the poor free of cost and as it is not possible to adjust the same at this distance of time

I have the honour to be,
Sir,
Your most obedient servant,
N Mathews
Deputy Commissioner,
Tumkur District

KRL 23/9

May perhaps be written off - as the purchases relate to the year 1930 and as the sum cannot be adjusted by verification for want of records at this distance of time. The DC also recommends the write off. Adopt fo is proposed for orders

MMO 5/12/43

2 The remarks of the Comptroller may perhaps be noted. We may in the circumstances write off the amount

Lawrence 7/12/43

SEC DEPT 3657 GOVT OF MYSORE

CLAD No 110/43-44 & 11.10.43

3 Forwarded with compliments to the Comptroller for the favour of orders in the above proposal

6-10-43

Secretary to Government Landers 8/10/43

3553/GPL U O No 30/CLAD 43 12 10 43

623/S/pc 6/ 18/VI/43

U O No.194/C LAD dated 16-11-43

Returned with Compliments -

4 Extracts of the paras in the several audit reports from 26-27 and onwards are enclosed herein Distance of time should not be ordinarily admitted as a reason for not furnishing proper details regarding the disposal of articles purchased.

5 The note of the Municipal Head Clerk placed before the President in October 1928 showed the following shortages after adjusting all the authorised issues free of cost -

| | |
|---|---|
| Bamboos | 235 |
| Big leaves | 91 |
| Small ,, | 134 |

The audit report for 30-31 showed that unaccounted shortages were noticed to the extent of 108 bamboos and 49 small leaves Although it was stated in reply to this audit report that a register was maintained for recording all the issues and that the accounts would be produced during the next audit they were not produced as reported in every subsequent audit and inspection xxxx report. Even a special letter addressed to the Deputy Commissioner in No.200/CLAD dated 8-11-40 in the matter was of no avail. The Municipality and the Deputy Commissioner are addressing Government after a protracted delay of 17 years without taking any action on the audit reports.

Under these circumstances it is necessary that at least the cost of the shortages noted above is recovered if not the entire amount for which full details have not been furnished.

WD 1140—GPB—50 000—5-11-42

Write to cost of Shed Materials at the Junken Town Hall

Continuation Sheet | File No / Current No | of | Page

7) In this connection it is also desirable that in each Municipality the official who is responsible for the proper custody and accounting of stocks and stores is definitely fixed and a proper security is also taken from him so that the cost of shortages of articles that are not properly accounted for may be recovered from him

Comptroller.
16/11/43

16/11/43

8) Subd for order

19/11/43 9) The Comptroller remarks in paras 4 to 6 of the note despondents be communicated to the Dist. Junken District for necessary further action & report

10) The point referred to at para 7 is a general one and a circular will be issued to the Secs & Dists & Presidents of Dist Boards accordingly if necessary to do so, as otherwise the local bodies would claim to lose their property. Responsibility has to be fixed definitely in each case & Security is taken from such persons who handle them, the chances of loss would be minimised & loss may also made up. This appears to be the position at P W Dept also

Law Secy
19/11/43

SEOY LAW DEPT 1953 22 NOV 1943 GOVT OF MADRAS

Continuation Sheet

File No Waste Off of the Cost of Steel Materials in the Tumkur Town Dwlg
Current No 2002/L

of Page

11) A The cost of shortages pointed out by the Comptroller may be recovered of the Steel Proprietary Concerns when the amounts are due to the Contractors

12) A circular be issued as suggested above

Noted 22 11 43

13) A may be done

27 11 43

27-11-43

14) 2 Drafts sent

29 11 43

15) 1) Issue draft No I

16) 2) Re-submit draft No II

29/11/43

17) Extract taken for action separately as directed in para

29/12/43

To the Dy Com, Tumkur
No L. 6155 of 16 12 43

Issues instructions in the matter & requests them to fix the responsibility of the officers concerned

Reminder issued No 126183/16 9 44 6155 of 16 12 43 to the Comptroller

OFFICE OF THE MINISTER
FOR L S G & P H
Date 23 11 43
No 3270

SECTION
1943
LOCAL & REVENUE SECTT

From the Record, Tumkur Dt
No A 6 C 736/43-44 of 28-9-44
States that the Municipal
Council of Tumkur have again resolved
at their meeting held on 27-3-1944 that it is
not possible to fix up the responsibility of the officials in this connection
& that Govt may be moved to waive the
objections

(8) Called for orders with reference to
paras 9 & 11 above

30/10/44 (9) The Tumkur Municipal
Council have resolved on 27-3-1944
that, as it is not possible to fix
the responsibility at this distance of
time, the Govt may be requested to waive
the objection for the cess refunded
by the Mill & suggested by the
Deputy Commissioner, the proposal

to write off as a Loss Rs 477/13/8
outstanding in this behalf may be approved

20 Representation & Enquiry

Law Dept
30/10/44

GEOY. LAW DEPT. - 1 OCT 1944 - MYSORE



19/11/43 A

May be waived as
it is not possible for
you up the responsibility
Cons
1-11-44

Mr. Bevin

for
JAG
26/11/44
Cm
26-11-44
DJT for JAG
29/11/44

Subd with a draft Go for apprc
27/11/44

Issue
29/11/44

To the D.-G. Transkus Dk
" Comptroller to Govt
L 5705-6/ML. 98-43-47
29 11 12 44
Sanctions

B
14/12/44

OFFICE OF THE MINISTER
FOR S G & P H
Date 1 11 44
No 3403

TTR D 2nd

C 1 69]

Continuation Sheet | File No / Current No | of | Page

Extract of several audit reports.

1926-27 A sum of Rs. 127-5-9 appeared in the accounts of the Tumkur Municipality for 26-27 for the first time under stock and suspense shed materials account.

1929-30 A sum of Rs.502-12-4 There was a balance of Rs 408-4-8 outstanding on 1-7-29. A further expenditure of Rs 100-14-0 was incurred during June 30 towards the purchase of shed materials making a total of Rs 508-15-8 of which a sum of Rs.6-3-4 was recovered and credited during January 40, thus reducing the balance to Rs.502-12-1 unadjusted on 30-6-30 and details for the same not made available during current audit may be furnished during the next audit.

1930-31 Rs 502-12-4. Remarks There is no separate register maintained for recording the account of materials received and disposed of from time to time. For the balance of Rs 127-5-9 outstanding from 26-27 the details were not produced The details for the materials got during 28-29 Rs.280-11-11 and 29-30 Rs.94-8-4 were recorded in loose sheets It is observed on their perusal that the cost of materials also issued free to the public during these years has not yet been adjusted and that details of issues are not available for 108.bamboos and 49 small Kaves The former may be adjusted in the accounts on hand and the cost of the latter recovered from the party responsibl and the items cleared finally without further delay

Reply There is a register maintained for recording all these and all these accounts will be produced for checking during the next audit (not produced).

1931-32. The outstanding balance of Rs 502-12-4 since 26-27 has not yet been adjusted inspite of repeated instructions The cost of shed materials issued to the public free of cost may immediately be adjusted in the accounts on hand and the cost of 108 bamboos and 48 small Kaves recovered from the parties responsible and the long standing items cleared finally without any further loss of time

1932-33 Rs 502-12-4. has been outstanding since 26-27 on account of shed materials. Inspite of repeated instructions in the audit notes no action is yet taken to adjust this Speedy action may be taken in the matter

1933-34 Rs.477-12-8 There was no account to show how this amount is arrived at The list said to have been under preparation at the time of last inspection was not ready for check even now Action should be taken to adjust the amount early

1934-35. It was pointed out during the inspection of the A.C in June 34 that an account relating to stock suspense may be got prepared, reconciled and produced at the time of audit. But no action seems to have been taken in this direction as the accounts relating thereto were neither made available during the last audit nor the current audit. As the item is outstanding in the accounts since a long time the President is requested to take immediate action for its final clearance.

1935-36 The balance of Rs 477-12-8 is being carried forward from year to year without taking any action for its adjustment The account relating to this was not produced to verify how far the amount can be realised. In case the articles are not forthcoming and the parties from whom the amount is recoverable are not available, the amount in question has to be made good by the parties responsible for allowing it run on for a number of years and rendering no scope for its recovery.

1936-37 No action has yet been taken to adjust the amounts outstanding against advance stock though pointed out in successive audits Immediate action is called for

1937-38. A sum of Rs.477-12-8 is outstanding against stock for several years and it is pointed out in every audit that the accounts connected with it may be produced and the amount adjusted. This may be done at least by next audit.

Inspection Report for 1941 Comptroller's Inspection Note dated May 41.

Observations. A sum of Rs.477-12-8 shown under shed materials is seen to be outstanding for several years. Neither information to show from whom the cost has to be recovered is available nor is the stock said to be on hand No action has been taken to adjust the amount inspite of its being repeatedly pointed out in the audit notes If the amount is irrecoverable, personal responsibility has to be fixed and early action taken for its adjustment.

Special letter addressed to the Deputy Commissioner on the audit note for 38-39 No.200/CLAD dated 8-11-40. The details of the shed materials such as description, quantities and cost working out to the total of Rs.477-12-8 may kindly be got furnished and the existence of these materials got assured In respect of the materials that do not exist, their cost may kindly be arranged to be recovered from the parties responsible for their loss.

Inspection Report for June 54 Shed materials Book balance Rs.508-12-4 - 24-15-8 = Rs 477-12-8 There are no proper accounts to show how this amount is arrived at. A list is just now under preparation The same may be completed and agreed early and put up at the time of next audit for check. Action should be taken to ~~xxjustxxxx~~ adjust the amount early

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" Copy

K Rajagopala Ayyar 16/11/43
Superintendent, CLAD

~~Drafts~~ I W

Appendix F G—1]

SUBJECT Writing off a sum of Rs 477-12-8, being the Cost of ~~the~~ Telephone Stores materials purchased prior to 1930 incurred by the Tenkasi Town Municipality

Section M1
File No 98-43
Serial No 29

*Diary No of letter replied to*

No L 6155/W/R

To

The Dy Commr, Tenkasi

Sir

With reference to your letter No. 16-C 736/43-44 dated 23rd September 1943 on the above subject, I am directed to state that ~~four a perusal of the~~ the several Audit reports from ~~the~~ and no action is taken thereon 1926-27 and onwards, ~~it is seen~~ ~~that~~ distance of time should not be ordinarily admitted as a reason for not furnishing proper details regarding the disposal of the articles purchased out of ~~M~~ funds. The note of the Municipal Clerk Head

referred to in the year Govt observe that

General and Revenue Secretariat

( )

*the* *194*

Date of issue 16/12

Signed by for Chief

List of enclosures

Copied by

Examined by

WD 04161—GPB—60 000—21 10 41

placed before the President in October 1928 showed the following shortages after adjusting all the authorised issues, free of cost:- (1) Bamboos 235 (2) Big Kavers 91 and (3) Small Kavers 134

The audit report for 1930-31 showed that unaccounted shortages were noticed to the extent of 108 bamboos and 49 small kavers. Although it was stated in reply to the audit report that a register was maintained for recording all the issues and that the records would be produced during the next audit, they were not produced as reported in every subsequent audit and inspection report. Even a special letter addressed to the Dy Commr - in No 200/C-I AD dated 8th November 1940 in the matter was of no avail. The Municipality and the Dy Commr are addressing Govt after a protracted delay of 17 years without taking any action on the audit reports

Govt feel (in the circumstances) that it is necessary that at least the cost of the shortages noted above should be recovered, if not the entire amount for which full details have not been furnished.

In the light of the above facts, I am to request you to pursue the matter further and fix the responsibility of the officers concerned & recover the amount & submit a report to Govt. Thereafter Records necessary

6156 dt 16/12 from [illegible] for Lawley

memo copy sent to the Comptr for info

G R S App F VI—G 2]

SUBJECT

Food

*Diary No of letter replied to*

General and Revenue Secretariat

( )

*the* *194*

Section ML

File No 98—43

Serial No 47

*Proceedings of the Government of His Highness the Maharaja of Mysore*

Date of issue ~~the~~ 11-12- 1944

Signed by M G R Rao.

*Read*— Correspondence ending with letter no A6 @ 736/43-44 dt 28 9 44 from the D.C, Tumkur District, stating that the Tumkur Town MC have passed a resolutions on 14th May 1941 & 27th Mar. 1944 that, for the reasons stated a sum of Rs 477-12-8 outstanding against the stock of shed materials purchased for the Forest Department for distribution among the poor during the outbreak of plague in the Municipality prior to 1930, ~~it having been objected to the audit~~, may be written off the accounts and that, as it is not possible at this distance of time to fix the responsibility

Order thereon—No

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the Press ?

(iv) published in the Gazette Kannada Part ?

Le
Le/12

may

of the officials in this

connection, ~~the Govt may be~~

moved to ~~note~~ the objection and in spect of

~~place~~ the said expenditure, maybe viewed

~~by the Audit Department, respectively,~~

~~and requesting~~ recommending sanction, ~~for~~

~~the revised Estimate~~ for to complete the Works

proposals of the Municipal Council in this behalf

x 2 UO Note No 194/CLAD & 16 11 43 recording his openion on the proposal of the Tumkur Town M.C. in the matter

x

Order No L-5705-6 9/12/44

The recommendation of the

D.C, Tumkur Dt is sanctioned

for

Secy to Govt,

Law Dept

To the D.C Tumkur Dt

w/R

" Compr

" ~~Chief Conservator of~~

~~Forests~~

List of Enclosures

Copied by

Examined by

WD 04162—GPB—60 000—23-10-41

C.F No 46] **GOVERNMENT OF MYSORE**

No A6 C 736/43-44 **OFFICE OF** the Deputy Commissioner,
Encls one file Tumkur District,

**Date** d 28th September 1944

To

C. Narayanaswami Naidu, Esqr, B A ,B L ,

Secretary to Govt of Mysore,
Law Department, Bangalore

Sir,

Writing off the cost of shed materials purchased by the Tumkur Town Municipality prior to 1930

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With reference to your letter No L 6155/M1 98-43-29 dated 16-12-1943 on the above subject, I have the honour to forward herewith in original, the entire file of records received from the President Town Municipal Council, Tumkur, stating that the Council have again resolved at their meeting held on 27-8-44 that it is not possible to fix up the responsibility of officials in this connection and that Government may be moved to waive the objection

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner
Tumkur District
( Absent from Station )

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

R E A D :-

Correspondence ending with letter No.A6 C.736/43-44 dated the 28th September 1944 from the Deputy Commissioner, Tumkur District, stating that the Tumkur Town Municipal Council, have passed resolutions on 14th May 1941 and on 27th March 1944 that, for reasons stated, a sum of Rs.477-12-0 outstanding against the stock of Shed materials purchased from the Forest Department for distribution among the poor during the outbreak of plague in the Municipality prior to 1930, may be written off the accounts and that, as it is not possible at this distance of time to fix the responsibility on any of the officials in this connection the audit objection in respect of the said expenditure may be waived and recommending sanction to the proposals of the Tumkur Municipal Council in this behalf.

2 Un-official Note No.194/C.L.A.D. dated the 16th November 1943 from the Comptroller to Government recording his opinion on the proposal of the Tumkur Town Municipal Council

P.t.o.

WD 04162—GPB—60 000—23-10-41

pages 1--16

Pages 1 - 16



in the matter.

ORDER No. L 5705-6 - ML - 98-43-47

Bangalore, Dated 11th December 1944.

The recommendation of the Deputy Commissioner, Tumkur District is sanctioned.

For SECRETARY TO GOVERNMENT,
Law Department.
8/12/44

To - The Deputy Commissioner, Tumkur District (with records.)
* Comptroller to Government of Mysore.

Cpg/3.